UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK		
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BEAR STEARNS INVESTMENT PRODUCTS, INC.,		Case No. 07-CV-7035 (NRB)
Plaintiff,	:	
-VS-	:	
GESHOA FUND and GESHOA STRUCTURED FINANCE LTD.,	•	
Defendants.	: :	
	: X	

AMENDED RULE 7.1 CORPORATE DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Defendants Geshoa Fund and Geshoa Structured Finance, Ltd. (private non-governmental parties) certifies that the following are corporate parents, affiliates, subsidiaries and/or owners of 10% or more of the stock of said parties which are publicly held or affiliated with publicly held companies: UBS AG Zurich and Banque HaPoalim (Suisse) SA Luxembourg.

Dated: New York, New York October 25, 2007

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